

**CERT-118**

(Rev. 7/96)

STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES**SALE OF REPLACEMENT PARTS FOR MACHINERY TO A  
BUSINESS ENTITY LOCATED IN AN ENTERPRISE ZONE****CONN. GEN. STAT. §12-412(43)**

**GENERAL PURPOSE:** This certificate is to be used by the purchaser of any replacement parts for manufacturing production machinery when such purchaser is a business entity located in any enterprise zone designated pursuant to Conn. Gen. Stat. §32-70, when such replacement parts are to be used within such enterprise zone.

If replacement parts of a machine are not used in the manner described above, a purchaser who claimed an exemption shall owe a use tax on the total price of the replacement parts purchased under such exemption.

**INSTRUCTIONS FOR THE PURCHASER:** This certificate is to be signed and issued by an owner or officer of a business entity involved in manufacturing which is located in an enterprise zone. Its purpose is to advise the seller of replacement parts for machinery that the sales and use taxes do not apply to the charges for the purchase of such parts. A copy of the business entity's Enterprise Zone Location Eligibility Certificate, issued by the Department of Economic Development, must be attached to this certificate. A copy of this certificate and the Enterprise Zone Location Eligibility Certificate, and records that substantiate the information entered on this certificate, must be maintained for a period of at least six years from the date of this certificate.

**INSTRUCTIONS FOR THE SELLER:** Acceptance of this certificate in good faith, when properly completed, shall relieve the seller from the burden of proving that the sale, and the storage, use or other consumption, of replacement parts for machinery are not subject to sales and use taxes. The certificate is valid only if taken in good faith from a business entity located in an enterprise zone and engaged in a manufacturing production process. The good faith of the seller will be questioned if the seller has knowledge of facts that the purchaser is not engaged in manufacturing or that the replacement parts will not be used in machinery used directly in a manufacturing production process in an enterprise zone. This certificate, with a copy of the business entity's Enterprise Zone Location Eligibility Certificate attached, and bills or invoices to the purchaser must be maintained for a period of at least six years from the date the items were purchased. The bills, invoices or records covering all purchases made under this certificate must be appropriately marked to indicate that an exempt purchase has occurred. The words "Exempt Under CERT-118" will satisfy the requirement.

This certificate may be used for individual exempt purchases, in which event the box marked "certificate for one purchase only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which event the box marked "blanket certificate" must be checked. A blanket certificate shall remain in effect for a three-year period, unless a written revocation is made by the purchaser prior to the expiration of the period.

**FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN-STATE) OR 860-297-5962.  
TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 860-297-4911.**

NAME OF PURCHASER	ADDRESS	FEDERAL EMPLOYER I.D. NUMBER
		CT TAX REGISTRATION NUMBER
NAME OF SELLER	ADDRESS	FEDERAL EMPLOYER I.D. NUMBER
		CT TAX REGISTRATION NUMBER

CHECK ONE BOX: ☐ Blanket Certificate ☐ Certificate for One Purchase Only

DESCRIPTION OF ITEMS PURCHASED:

CONTINUED ON REVERSE

### DECLARATION BY PURCHASER

The items described above are replacement parts for machinery used directly in a manufacturing production process, as defined in Conn. Gen. Stat. §12-412(34) and Conn. Agencies Regs. §12-412(34)-1. The business entity purchasing these replacement parts is located in an enterprise zone designated pursuant to Conn. Gen. Stat. §32-70, and such replacement parts are to be used within such enterprise zone. In accordance with Conn. Gen. Stat. §12-412(43), the purchase of these replacement parts is not subject to sales and use taxes. A copy of the business entity's Enterprise Zone Location Eligibility Certificate, issued by the Department of Economic and Community Development, is attached to this certificate.

I hereby declare, under the penalties of false statement, that I have personal knowledge of the information contained herein and that to the best of my knowledge and belief it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars.)

\_\_\_\_\_  
Name of purchasing business

BY: \_\_\_\_\_  
Authorized signature of owner or officer                      Title                      Date